



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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October 14, 2003

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2004-13

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: IRS Mandates for Tax Withholding

One of the advanced functions of Louisiana Employees On-line (LEO), to be implemented in a phased approach beginning January 2004, will give employees the ability to change their tax withholdings on-line. Refer to Statewide Information Systems Memorandum #04-011 <http://www.doa.state.la.us/OSIS/publicat/osismemo/04-011.pdf>.

Because of this, it is **imperative** that each agency notify OSUP's Wage and Tax Administration Unit **by November 21** of any Internal Revenue Service (IRS) mandate letters received for employees. The notice will state that the employee filed a Form W-4, Employee's Withholding Allowance Certificate that is incorrect or does not meet the requirements of the Internal Revenue Code Section 3402 and related Employment Tax Regulations. The letter will instruct that the filing status and allowances of the employee must be changed to single and zero (0) and to disregard the employee's Form W-4.

There is an infotype in ISIS HR that OSUP's Wage and Tax Administration Unit will use to set the mandate flag on the employee's record. Otherwise, if the mandate is not set, there is a risk of the employee being able to change a tax record when he/she should not. If an employee attempts to change his/her filing in LEO, the existence of the mandate will override the change initiated by the employee. **Each agency will be held liable for taxes if a mandate letter is received and the flag is not set.**

If you have any questions, please contact a member of the Wage and Tax Administration Unit at (225):

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JWC:THA:kmb